CITY OF TEMPE, ARIZONA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPESBUDGET BASIS (Exhibit 3)

For the fiscal year ended June 30, 2000

Revenues: Taxes	<u>-</u>	General Fund			Special Revenue	
Revenues: Taxes						
Taxes	<u>-</u>	Budget	Actual	Variance	Budget	Actual
Intergovernmental 33,692,880 36,055,371 2,362,491 19,246,579 20,435,264 19,vestment income 5,400,000 5,939,944 539,944 740,000 2,438,283 740,000 316,407 740,000 316,407 740,000 316,407 740,000 316,407 740,000 316,407 740,000 316,407 740,000 316,407 740,000 316,407 740,000 316,407 740,000 740,0		A 71 222 429	70 202 002	(050.456)	27 009 600	27 076 764
Investment income		· ·				
Charges for services 6,946,079 7,101,357 155,278 - 44,938 Fines and forfeitures 4,440,045 4,778,418 338,373 10,000 316,407 Sale of real estate - - - - 888,348 Licenses and permits 970,695 605,441 (365,254) - 18,000 195,818 Miscellaneous 1,402,705 1,871,372 468,667 18,000 195,818 Total revenues 124,085,842 126,634,885 2,549,043 47,023,179 51,395,822 Expenditures: Current: - <t< td=""><td>•</td><td></td><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td></td></t<>	•			· · · · · · · · · · · · · · · · · · ·		
Fines and forfeitures Sale of real estate Licenses and permits Miscellaneous Total revenues Expenditures: Current: Public safety Environmental health Community development Leisure opportunities Public transportation Policy management Total current expenditures Debt service Contingency Total expenditures Debt service Contingency Total expenditures Excess (deficiency) of revenues over expenditures before other financing sources (uses) Cother financing sources (uses):					740,000	
Sale of real estate 970,695 605,441 (365,254) - 888,348 Licenses and permits 1,402,705 1,871,372 468,667 18,000 195,818 Total revenues 124,085,842 126,634,885 2,549,043 47,023,179 51,395,822 Expenditures: Current: Variable of the control of the c		· · · · · · · · · · · · · · · · · · ·			10.000	•
Licenses and permits Miscellaneous Total revenues 970,695 1,402,705 1,871,372 468,667 18,000 195,818 18,000 195,818 Total revenues 124,085,842 126,634,885 2,549,043 47,023,179 51,395,822 Expenditures: Current:		-	-	-	-	
Miscellaneous 1,402,705 1,871,372 468,667 18,000 195,818 Total revenues 124,085,842 126,634,885 2,549,043 47,023,179 51,395,822 Expenditures: Current: Public safety 52,912,760 51,863,475 1,049,285 - - - Environmental health 839,482 699,917 139,565 - - - - Community development 8,159,526 7,738,577 420,949 11,162,298 9,444,322 Leisure opportunities 21,278,582 20,568,560 710,022 -		970.695	605.441	(365,254)	-	-
Total revenues 124,085,842 126,634,885 2,549,043 47,023,179 51,395,822	•				18,000	195,818
Current: Public safety 52,912,760 51,863,475 1,049,285 -<	-					
Current: Public safety 52,912,760 51,863,475 1,049,285 -<	Expenditures:					
Public safety 52,912,760 51,863,475 1,049,285 -						
Environmental health Community development Leisure opportunities Leisure opportunities Public transportation Policy management Total current expenditures Debt service Contingency Total expenditures Total expenditures Total expenditures Described Signature opportunities Total current expenditures Total expenditures Total expenditures Described Signature opportunities Total current expenditures Total current expenditures Total current expenditures Total expenditures Described Signature opportunities Total expenditures Total exp		52,912,760	51,863,475		-	-
Leisure opportunities 21,278,582 20,568,560 710,022 - - - 22,990,760 21,132,371 Public transportation 19,318,535 17,487,179 1,831,356 -		839,482	699,917	139,565	-	-
Public transportation - - 22,990,760 21,132,371 Policy management 19,318,535 17,487,179 1,831,356 - - Total current expenditures 102,508,885 98,357,708 4,151,177 34,153,058 30,576,693 Debt service - - - 7,290,123 6,364,498 Contingency 1,338,695 - 1,338,695 986,569 - Total expenditures 103,847,580 98,357,708 5,489,872 42,429,750 36,941,191 Excess (deficiency) of revenues over expenditures before other financing sources (uses) 20,238,262 28,277,177 8,038,915 4,593,429 14,454,631 Other financing sources (uses):	Community development	8,159,526		420,949	11,162,298	9,444,322
Policy management Total current expenditures 19,318,535 17,487,179 1,831,356	Leisure opportunities	21,278,582	20,568,560	710,022	-	-
Total current expenditures 102,508,885 98,357,708 4,151,177 34,153,058 30,576,693 Debt service 7,290,123 6,364,498 Contingency 1,338,695 - 1,338,695 986,569 Total expenditures 103,847,580 98,357,708 5,489,872 42,429,750 36,941,191 Excess (deficiency) of revenues over expenditures before other financing sources (uses) 20,238,262 28,277,177 8,038,915 4,593,429 14,454,631 Other financing sources (uses):		-	-	-	22,990,760	21,132,371
Debt service Contingency Total expenditures - - - 7,290,123 986,569 986,569 42,429,750 6,364,498 6,569 986,569 42,429,750 Excess (deficiency) of revenues over expenditures before other financing sources (uses) 20,238,262 28,277,177 8,038,915 4,593,429 14,454,631 4,593,429 14,454,631	Policy management					-
Contingency 1,338,695 - 1,338,695 986,569 - Total expenditures 103,847,580 98,357,708 5,489,872 42,429,750 36,941,191 Excess (deficiency) of revenues over expenditures before other financing sources (uses) 20,238,262 28,277,177 8,038,915 4,593,429 14,454,631 Other financing sources (uses):	Total current expenditures	102,508,885	98,357,708	4,151,177	34,153,058	30,576,693
Contingency 1,338,695 - 1,338,695 986,569 - Total expenditures 103,847,580 98,357,708 5,489,872 42,429,750 36,941,191 Excess (deficiency) of revenues over expenditures before other financing sources (uses) 20,238,262 28,277,177 8,038,915 4,593,429 14,454,631 Other financing sources (uses):	Deht service	-	_	_	7.290.123	6.364.498
Total expenditures 103,847,580 98,357,708 5,489,872 42,429,750 36,941,191 Excess (deficiency) of revenues over expenditures before other financing sources (uses) 20,238,262 28,277,177 8,038,915 4,593,429 14,454,631 Other financing sources (uses):		1.338.695	-	1,338,695		-
expenditures before other financing sources (uses) 20,238,262 28,277,177 8,038,915 4,593,429 14,454,631 Other financing sources (uses):			98,357,708			36,941,191
expenditures before other financing sources (uses) 20,238,262 28,277,177 8,038,915 4,593,429 14,454,631 Other financing sources (uses):						
sources (uses) 20,238,262 28,277,177 8,038,915 4,593,429 14,454,631 Other financing sources (uses):						
Other financing sources (uses):	_	20 220 262	20 277 177	0.020.015	4 502 420	14 454 621
	sources (uses)	20,238,262	28,277,177	8,036,915	4,593,429	14,454,631
	Operating transfers in:					0.440.000
General fund 1,850,000 9,110,000		=	-	-		
Special revenue funds - 694,284 694,284 309,400 2,616,561		-		694,284	309,400	
Debt service funds 3,000,000 3,000,000 - 1,616,425		3,000,000		-	-	
Capital projects funds - 2,001,627 - 3,600		-		· ·	-	3,600
Enterprise funds 376,544 260,504 (116,040)		376,544	260,504	(116,040)	-	-
Operating transfers out: General fund (694,284)						(694 284)
General fund (694,284) Special revenue funds (1,850,000) (9,110,000) (7,260,000) (309,400) (2,616,561)		/1 850 000\	(9.110.000)	(7.260.000)	(309 400)	
Debt service funds - (1,553,361) (4,000,000) (4,000,000)		(1,030,000)				
Capital projects funds (14,200,000) (19,547,720) (5,347,720) (23,631,775) (18,782,418)		(14.200.000)				
Enterprise funds - (290,983) (290,983) (356,175) (356,175)		-				
Total other financing sources (uses) (12,673,456) (24,545,649) (11,872,193) (26,137,950) (13,102,852)		(12,673,456)				
	<u> </u>					
Excess (deficiency) of revenues and other	Excess (deficiency) of revenues and other					
sources over expenditures and other uses 7,564,806 3,731,528 (3,833,278) (21,544,521) 1,351,779	sources over expenditures and other uses	7,564,806	3,731,528	(3,833,278)	(21,544,521)	1,351,779
Fund balance at beginning of year 76,052,187 76,052,187 - 38,249,475 38,249,475	Fund balance at beginning of year	76,052,187	76,052,187	<u> </u>	38,249,475	38,249,475
Fund balance at end of year \$ 83,616,993 79,783,715 (3,833,278) 16,704,954 39,601,254	Fund balance at end of year	\$ 83,616,993	79,783,715	(3,833,278)	16,704,954	39,601,254

The accompanying notes are an integral part of these general-purpose financial statements.

CITY OF TEMPE, ARIZONA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPESBUDGET BASIS (Exhibit 3)

Funds	г	ebt Service Fund	!		Totals (Memorandum Only))
Turius		CDC OCIVICO I dila			(IVIOINIOI UITUUTI OTTI)	
Variance	Budget	Actual	Variance	Budget	Actual	Variance
Variance	Dauget	Actual	Variatioo	Dadgot	7101001	
68,164	11,025,764	11,091,417	65,653	109,267,802	108,451,163	(816,639)
1,188,685	-	-	-	52,939,459	56,490,635	3,551,176
1,698,283	11,000	235,890	224,890	6,151,000	8,614,117	2,463,117
44,938	-	-	-	6,946,079	7,146,295	200,216
306,407	-	-	-	4,450,045	5,094,825	644,780
888,348	-	-	-	-	888,348	888,348
-	-	-	=	970,695	605,441	(365,254)
177,818	-	11,096	11,096	1,420,705	2,078,286	657,581
4,372,643	11,036,764	11,338,403	301,639	182,145,785	189,369,110	7,223,325
	_	_	_	52,912,760	51,863,475	1,049,285
-	-	<u>-</u>	_	839,482	699,917	139,565
1,717,976	<u>-</u>	_	-	19,321,824	17,182,899	2,138,925
1,717,370	_	_	_	21,278,582	20,568,560	710,022
1,858,389	-	_	_	22,990,760	21,132,371	1,858,389
1,030,303	_	_	_	19,318,535	17,487,179	1,831,356
3,576,365			-	136,661,943	128,934,401	7,727,542
						
925,625	13,818,301	13,742,740	75,561	21,108,424	20,107,238	1,001,186
986,569	-			2,325,264	-	2,325,264
5,488,559	13,818,301	13,742,740	75,561	160,095,631	149,041,639	11,053,992
9,861,202	(2,781,537)	(2,404,337)	377,200	22,050,154	40,327,471	18,277,317
	(27.0.7,00.7					
		4 550 004	4 550 001	1 050 000	10 662 261	0.012.261
7,260,000		1,553,361	1,553,361	1,850,000	10,663,361	8,813,361
2,307,161	4,000,000	4,000,000	750,000	4,309,400	7,310,845	3,001,445
1,616,425	-	750,000	750,000	3,000,000	5,366,425	2,366,425
3,600	-	•	-	- 076 F44	2,005,227 260,504	2,005,227 (116,040)
•	-	-	-	376,544	260,504	(110,040)
(694,284)	(3,000,000)	(3,000,000)	-	(3,000,000)	(3,694,284)	(694,284)
(2,307,161)	(0,000,000)	(1,616,425)	(1,616,425)	(2,159,400)	(13,342,986)	(11,183,586)
(2,007,101)	_	-	-	(4,000,000)	(5,553,361)	(1,553,361)
4,849,357	-	-	-	(37,831,775)	(38,330,138)	(498,363)
	_	-	-	(356,175)	(647,158)	(290,983)
13,035,098	1,000,000	1,686,936	686,936	(37,811,406)	(35,961,565)	1,849,841
.0,000,000		.,,	,			
22,896,300	(1,781,537)	(717,401)	1,064,136	(15,761,252)	4,365,906	20,127,158
	0.010.420	9 010 420		122 321 001	122,321,091	_
	8,019,429	8,019,429	-	122,321,091	122,021,031	
22,896,300	6,237,892	7,302,028	1,064,136	106,559,839	126,686,997	20,127,158

CITY OF TEMPE, ARIZONA

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - PROPRIETARY FUND TYPES (Exhibit 4)

For the fiscal year ended June 30, 2000 with comparative totals for the fiscal year ended June 30, 1999

			Totals	
	Proprietary Fund Types		(Memorandum Only)	
-		Internal		
	Enterprise	Service	2000	1999
Operating revenues:				
· · · · · · · · · · · · · · · · · · ·	\$ 52,893,834	-	52,893,834	50,763,328
Self insurance contributions	-	2,107,824	2,107,824	337,902
Miscellaneous	5,452,337	-	5,452,337	2,041,291
Total operating revenues	58,346,171	2,107,824	60,453,995	53,142,521
Operating expenses:				
Personal services	11,526,934	-	11,526,934	10,891,381
Supplies and materials	2,532,612	-	2,532,612	2,827,931
Fees and services	17,504,074	-	17,504,074	16,599,067
Claims incurred	•	2,107,824	2,107,824	337,902
Depreciation	10,165,111	-	10,165,111	9,363,639
Total operating expenses	41,728,731	2,107,824	43,836,555	40,019,920
Operating income	16,617,440	-	16,617,440	13,122,601
Nonoperating revenues (expenses):				
Investment income	3,505,466	-	3,505,466	2,934,874
Interest and fiscal fees	(3,885,990)	-	(3,885,990)	(3,812,068)
Net loss from joint venture	(3,096,353)		(3,096,353)	(1,037,980)
Income before operating transfers	13,140,563	-	13,140,563	11,207,427
Operating transfers:				
Transfer from general fund	290,983	-	290,983	322,290
Transfer from special revenue funds	356,175	-	356,175	356,175
Transfer from capital projects funds	-	-	-	54,974
Transfer to general fund	(260,504)	-	(260,504)	(137,482)
Transfer to capital projects funds	(1,947,145)	-	(1,947,145)	(1,057,056)
Net income	11,580,072	-	11,580,072	10,746,328
Fund equity at beginning of year	221,875,072	-	221,875,072	211,128,744
Fund equity at end of year	\$ 233,455,144		233,455,144	221,875,072